REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1913-1914,

WITH

APPENDICES.

IBT

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No. C. R.—1390 of 1914.

From

J. CRERAR, Esquire, M.A., I. C. S.,
Acting Collector of Salt Revenue,
Bombay;

To

The Commissioner of Customs, Salt, Opium and Abkári,
Bombay.

Poona, 24th July 1914.

Sir,

I have the honour to submit the Annual Report on the administration of the Salt Department for the financial year 1913-14. INTRODUCTORY.

2. Mr. W. C. Shepherd, B.A., I. C. S., was in charge of the Department throughout the year. Collector's office.

3. The supervising staff consisted throughout the year, as before, of one Collector, ten Assistant Collectors and one Native Assistant. Supervising staff.

4. During the year under report the following changes were made in the subordinate establishment :— Strength of the Department.

(*a*) Under Government Resolution, Revenue Department, No. 4653, dated the 15th May 1913, the following additional menial establishment was sanctioned with effect from 1st October 1913, in connection with the departmental buildings at Khárághoda :—

12-monthly.

	Rs.
1 carpenter	20
1 mason	15
1 do.	13

9-monthly.

	Rs.
9 peons	9
12	

(*b*) Under Government Resolution, Revenue Department, No. 4907, dated the 23rd May 1913, the marginally-noted boat establishment on the Commissioner's boat was transferred to the Salt Department, as the boat belongs to the Coast Guard Fleet of the Salt Department.

1 tindal on Rs. 25.
10 lascars „ „ 12—1—15.
11

(*c*) Under Government Resolution, Revenue Department, No. 3329, dated the 9th April 1913, the following menial establishment was transferred from the Presidency Division to the Portuguese Frontier owing to the transfer of the control over the Kolák Bandar from the Sarkárkún, Bulsár, to the Sarkárkún, Damán Frontier :—

12-monthly.

	Rs.
2 men on	10 each.
2 „ „	9 „

9-monthly.

	Rs.
3 men on	9 each.

(*d*) Under Government Resolution, Revenue Department, No. 2370, dated the 13th March 1914, the following establishment was transferred from the Chief Account Office of the Salt Department to the Bombay Customs Department owing to the creation of a separate account branch in the Bombay Custom House:—

		Rs.
1	Senior Deputy Accountant	150
1	Deputy Cashier	85
2	Clerks	60 each.
2	do.	50 „
2	do.	45 „
2	do.	40 „
1	do.	35
2	do.	30 each.
2	do.	25 „
2	peons	10 „
17		

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1912-13 being given for the purpose of comparison:—

	1912-13.	1913-14.	Increase.	Decrease.
1. Number of supervising officers.	12	12	.....	.....
2. Number of subordinate establishment	5,890	5,896	6	.....
3. Number of tálukás ...	39	39	.....	.....
4. Number of salt-works ...	431	426	.....	5
5. Number of maunds of salt excised and imported by sea and land on payment of duty	1,16,54,551	1,18,87,428	2,32,877	.....
6. Number of maunds of salt delivered free at nominal rate of duty	9,33,744	6,76 581	.....	2,57,163
7. Total number of maunds of salt excised imported, delivered free, or at nominal duty	1,25,88,295	1,25,64,009	.....	24,286
8. Total Revenue ... Rs.	1,24,15,063	1,27,59,184	3,44,121	.....
9. Number of offences enquired into	159	143	.....	16

6. The financial results of the last year's administration, compared with those of the preceding four years, are exhibited below:—

Year.	Gross Receipts.	Expenditure.	Refunds.	Total of Expenditure and Refunds.	Net Receipts.	Percentage Charges on Gross Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1909-10 ..	1,26,11,100 7 8	18,75,526 7 1	47,089 6 0	19,22,615 13 1	1,06,88,484 10 7	15 4 0
1910-11 ...	1,22,97,870 15 11	20,08,127 6	53,376 8 1	20,61,504 1 7	1,02,36,366 14 4	16 12 3
1911-12 ...	1,33,15,700 9 8	21,26,306 4 6	47,988 8 0	21,74,294 12 6	1,11,41,405 13 2	16 5 4
1912-13 ...	1,24,15,063 4 0	21,44,092 13 8	71,344 6 1	22,15,437 3 9	1,01,99,626 0 3	17 13 6
1913-14 ...	1,27,59,184 15 10	20,47,016 4 4	69,504 15 4	21,16,521 3 8	1,06,42,663 12 2	16 9 5

The percentage of charges shows a falling off owing to an increase in the receipts and a slight decrease in expenditure.

SALT.

SALT.

General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under the heads :—

(1) Baragra or Rann salt, made from brine wells on the edge of the Lesser Rann of Cutch in the two *ágars* of Khárághoda and Udu, six miles apart, and jointly named the Pritchard Salt-Works. These are Government property and worked departmentally.

(2) Sea-salt made within the Presidency. Of this the one factory of Dharásna on the South Gujarát Coast near Bulsár is both Government property and worked departmentally. The rest, with three exceptions, are grouped within a radius of 30 miles of Bombay City, and the few of them which are Government property are leased to private individuals for working ; the majority are owned as well as worked privately.

(3) Imported salt, mostly from sea salt-works in Goa territory.

Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabar," *i. e.*, to the States of Travancore and Cochin ; and free of all duty to the States of Janjira, Cambay and Rádhanpur and the Estates of Pátri and Jhinjuváda on the Northern Frontier ; also occasionally in replacement of duty-paid salt proved to have been lost at sea.

BARAGRA SALT.

BARAGRA SALT.

Produce and sales.

8. The produce and sales of Baragra salt are given in Appendix A and the manner in which the issues were distributed during the year under report is shown in Appendix B.

The quantity of Baragra salt in stock at the beginning of the year was 20½ lákhs of maunds against 20¼ lákhs of maunds at the beginning of the previous year. The conditions of the manufacturing season of 1912-13 were generally favourable and consequently the produce during that year exceeded that of the previous year by 2¼ lákhs of maunds. The sales of Baragra salt in 1913-14 amounted to 29¼ lákhs of maunds against 27½ lákhs in the previous year. The substantial increase is chiefly in removals to places beyond the Presidency, owing partly to the high quality of salt produced in 1912-13 and partly to the raising of the issue price of salt from Re. 0-2-6 to Re. 0-2-9 per maund from 1st April 1914, which caused the up-country merchants to remove as much salt as possible before the end of March 1914 at the lower rate.

Issues for local consumption.

9. There has been an increase during the year under report in the removals to all places except the Rewa Kántha, the Mahi Kántha, the Káthiáwár and Pálanpur Agencies and the Broach and Poona Districts. The decrease in the issues to the Rewa Kántha and Mahi Kántha Agencies is due to the fact that in the previous year the removals were obviously in excess of the demand and must have been designed for the replenishment of stocks. The average annual consumption in the two Agencies amounts to about 27,000 and 44,000 maunds respectively, and consequently the removals of 42,666 maunds and 53,094 maunds during 1912-13 were markedly in excess of requirements for annual consumption. The falling off in other cases is insignificant. The increase in the removals to the Ahmedabad, Kaira and Panch Maháls Districts is counterbalanced by a decrease in the previous year. The steady increase during the last few years in the removals to the Gáikwár's territory is the natural result of the establishment of the Jambusar Frontier.

Through booking system.

10. For payment of duty, salt traders beyond the Presidency availed themselves of 22 treasuries and one railway station as in the last year. The subjoined statement shows how the different systems of payment of duty on Baragra salt have worked during the year under report compared with the previous year :—

Names of places at which duty was collected.	1912-13.	1913-14.
	Maunds.	Maunds.
Head-quarters Office, Bombay, Main Stores, Khárághoda and Broach Customs House	7,51,807	7,15,578
At Treasuries beyond the Presidency	14,02,326	16,04,289
At stations on the Indian Midland Railway	7,344	7,752
Total ...	21,61,477	23,27,619

Loss and wastage.

11. The amount of salt written off as loss and wastage was 9,960 maunds against 1 lákh in the year 1912-13. The decrease is due to the fact that the wastage of 1,94,573 maunds in the open stores, which were not cleared till after the close of the financial year, has not been shown in the accounts for 1913-14. The real loss and wastage should therefore be taken as 2,04,533 maunds. The large increase in wastage is the result of the heavy storm which passed over Khárághoda in February last. The percentage of loss and wastage works out to 3·96 against 2·07 in 1912-13.

Stock at the end of the year.

12. The quantity of Baragra salt in stock at the end of the financial year was 22¼ lákhs of maunds against 20½ lákhs at the close of the previous year. If the 29¼ lákhs, manufactured during the season of 1913-14 but stored and brought to account after the close of the financial year, be added to the balance, the total stock amounts to 51½ lákhs. As a result of the efforts made during the last few years to restore the prescribed two years' reserve, the decline in stock has been checked since 1911-12, but the stock is still considerably below the average annual demand, which now amounts to 27½ lákhs of maunds, *plus* two years' reserve. The opening of the new salt-work sanctioned by Government had to be deferred last year as satisfactory arrangements for an adequate supply of drinking water have not yet been made by the Public Works Department and the railway sidings in the *ágar* have just been laid. It is hoped that all the arrangements will be completed by October next and that 50 pans will be worked on the new site during the next manufacturing season. Owing to the difficulty of obtaining the requisite number of *ágriás* it is not possible to open more than 50 additional pans at a time.

The manufacturing season.

13. The following table gives details of the manufacture of salt at the Pritchard Salt-Works during the last two seasons:—

Salt-works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Maunds.	Maunds.	Maunds.
Khárághoda	1912-13	260	14,42,856	5,549	10,823
	1913-14	264	14,26,348	5,403	12,859
Udu	1912-13	291	16,63,536	5,717	11,424
	1913-14	291	15,07,913	5,182	12,307
Total ...	1912-13	551	31,06,392	5,633	11,424
	1913-14	555	29,34,261	5,292	12,859

Four additional pans were worked during the last manufacturing season, but, owing to a long period of unusually cloudy skies during the cold weather, manufacturing operations were considerably retarded and evaporation was slow. In addition to this, a heavy storm passed over Khárághoda in February last and dissolved the crystals then commencing to form. These unusual circumstances seriously affected the produce, which fell off by 1¾ lákhs of maunds. But the quality of salt is reported to be above the average owing to the absence of severe dust-storms during the manufacturing season.

Brine was let into the first pan at Khárághoda on the 29th October 1913 and into the last pan on the 24th December 1913. The first pan was cleared on the 22nd March 1914 and the last on the 8th May 1914. At Udu brine was let into the first pan on the 29th October 1913 and into the last pan on the 25th December 1913. The first pan was cleared on the 27th March 1914 and the last on the 27th May 1914.

Storage.

14. The storage operations began on 20th April 1914 and ended on the 3rd June 1914. The daily average of the storage was 65,206 maunds against 72,242 maunds in the previous year. The storage was delayed in consequence of the paucity of labour which was keenly felt this year at Khárághoda. It was at one time feared that the *ágriás* who load salt in the salt-works would desert *en masse* but, thanks to the personal influence exercised by Khán Sáheb Ghulam Yassin, Inspector, Pritchard Salt-Works, not only with the *ágriás* but also with State officials and private gentlemen, the difficulty was got over and all salt was stored before the break of the monsoon. There is, unfortunately, every ground to anticipate that labour difficulties will in the future recur with progressive intensity and that it will be necessary either to have recourse to other sources of recruitment, or to pay higher wages. The question is receiving careful attention. The four engines supplied by the Railway Company, out of which three were of the heavier class, worked satisfactorily.

Cost price paid and advances made to *ágrás*.

15. The quantity of salt on which cost price at 1 anna 6 pies per Indian maund was paid to the *ágriás* during the manufacturing season of 1913-14 was 28 lákhs of maunds and the amount paid was Rs. 2,61,333. This, divided amongst 1,665 *ágriás*, gives Rs. 157 per head for a working season. As the cost price of 1 anna 6 pies per maund was found to be too low to attract *ágriás* to work in the Pritchard Salt-Works, it has been raised to 1 anna 9 pies per maund from 1st April 1914 under Government Resolution, Revenue Department, No. 790 of 26th January 1914. The total amount advanced to *ágriás* as *takávi* during the year was Rs. 6,216 against Rs. 4,466 last year. The increase is due to the fact that a number of new men had to be engaged to replace *ágriás* who deserted and also to work the additional pans.

Khárághoda village.

16. The rainfall at Khárághoda during the year under report was 27·99 inches against 23·90 inches during the previous year. There was a good supply of water throughout the year. The boring experiments made in the Khárághoda village having failed, Government were pleased in their Resolution, Public Works Department, No. C. W.—7901, dated the 2nd August 1913, to sanction an allotment for further experiments on a new site in the vicinity of the original bore. Water was struck at 275 feet below ground level, giving a continuous supply of water at the rate of about 150 gallons per minute. The quality of water, though unpleasant to drink, was not actually unwholesome. It was, however, declared unfit for potable purposes by the Chemical Analyser to Government. Moreover, the flow of water has since decreased, owing, probably, to the pipe having been choked up by a mixture of clay and sand. There are, however, reasons to believe that there is a water-bearing *stratum* on this side, and, if boring operations are carried on to a depth of about 375 feet, potable water may be obtained, as has been the case at Viramgám. The boring plant in use at Khárághoda is, however, not adapted to meet the difficulties encountered in driving the pipes deeper than at present. Government have therefore been moved to send the drilling plant, recently brought out by the Sanitary Department, to deepen the bore at Khárághoda to the requisite depth.

The water from the *ágar* bore was allowed to flow without hindrance for about six months, but it did not improve in taste or quality. It is too saline for drinking purposes. The bore was therefore plugged up in November last, as the flow of water was causing damage to the brine wells in the vicinity. It is therefore now proposed to lay down pipes from the Khárághoda tank to the new *ágar* as originally intended.

The vital statistics of the Government village at Khárághoda during the year under report read as follows :—

There were 71 births or 29·5 *per mille* against 92 or 38·6 *per mille* in 1912-13; the number of deaths 68 or 28·2 *per mille* against 126 or 52·9 *per mille* in the previous year. The population of the village was 2,409 as compared with 2,380 last year. The total number of patients treated at the dispensary was 5,067 against 6,091 last year. The most common diseases were, as usual, malarial fever, diseases of the digestive system, opthalmia and skin eruptions.

Under Government Resolution, General Department, No. 6121, dated the 20th August last, a malarial survey of the village and country round Khárághoda was undertaken by Dr. K. S. Mhaskar in September last. He completed his investigations in November and has submitted an interesting report. The suggestions made by him are now under consideration and are, in part, being carried into effect.

SEA SALT.

PRODUCE.

Dharásna.

17. There was a decrease of 79,171 maunds in the produce of the Dharásna salt-work, owing partly to the early setting in of the monsoon of 1913 and partly to the untimely rains in February last, which not only destroyed the salt in the pans but weakened the brine and retarded the manufacturing operations.

Konkan.

The Konkan salt-works including the Shiroda and Sánikatta works show a decrease of nearly 12 lákhs of maunds. The falling off is no doubt partly due to the unfavourable season and the scarcity of skilled labourers, owing to the prevalence of plague in several villages in the Uran Mahál, but it is mainly due to the fact that in the manufacturing season of 1911-12 all the salt-works were worked to their utmost capacity in the hope of the abandonment of the Bhándup scheme, and a large portion of the produce which was brought to account in April, May and June 1912 was included in the figures for 1912-13. If this quantity be omitted, the produce during 1913-14 will not fall much short of the produce in the previous year. The figures for the last few years, however, clearly show that the *shilotries* always restrict the produce to the actual demand for salt and do not keep large stocks to meet unforeseen circumstances. The falling off of about 1¼ lákhs of maunds in the produce of the Sánikatta works is due to the fact that only 90 *ágars* were worked during the year under report against 124 in the previous year, as there were sufficient stocks of salt on hand to meet the demand. The decrease in the produce of the Shiroda salt-works is due to the inability of the *shilotries* to compete with the *shilotries* of Sánikatta in the Kánara District owing to the lowering of the selling price of salt by the latter.

Sales.

18. The sales during 1913-14 show a falling off of about 2 lákhs of maunds, chiefly in removals to Foreign Malabár, owing to the efforts of the Madras Government to introduce locally manufactured salt in the Travancore and Cochin States. This diversion of trade need not be regretted, since not only is no excise duty recovered on salt removed to Foreign Malabár but, owing to the facilities which it affords for duty-free salt being illicitly transported for consumption into British territory, the trade is an actual source of danger to the Imperial Revenue. The small increase in the removals from Dharásna is due to trade fluctuations.

The quantities of sea-salt removed to the various provinces during the year under report are compared with those of the previous year in Appendix C. The variations in the removals to the Central Provinces and Central India are too small to call for any remarks. The substantial increase in the exports to the Nizám's territory is due to the consumers' preference for the light and large-grained Bombay salt over Madras salt. The falling off in the removals to Calcutta is attributed to the failure of some merchants in the recent financial crisis. The decrease in the issues to the Madras Presidency and Mysore is also due to the same causes, but it is also partly attributable to the efforts made by the Madras Government to manufacture light salt in that Presidency.

19. The loss and wastage returned at Dharasna was 19,586 maunds against 23,005 in the previous year, out of which 19,299 are reported to be due to over-estimation. Loss and Wastage.

At the other sea-salt-works the loss and wastage amounted to 6¼ lákhs of maunds against 7⅞ lákhs in the previous year, as shown below :—

	Maunds.
Wastage from moisture	90,111
Loss by over-estimation	4,66,893
„ „ theft	7
„ „ floods	480
„ „ destruction of unsaleable refuse salt	68,176
	6,25,667

The percentage of loss and wastage is 6 against 6·9 in the previous year. The decrease is due to the absence of untimely rainfall during the last fair season. The percentage is still higher than in the years previous to 1912-13, owing to the fact that again in 1913-14 a large quantity of refuse salt, the produce of the year 1911-12, was destroyed in order to make room for the new crop. The revised method of estimation which Mr. Shepherd intended to introduce in October last is still under consideration.

20. The balance of salt in the sea salt-works including Dharasna on the 30th June this year was 54¼ lákhs of maunds against 54½ lákhs on the same date last year. The balance includes the produce of the whole year, less sales upto 30th June, whereas that shown in the Appendix A represents the balance at the end of the financial year, *i. e.*, in the middle of the manufacturing season, and cannot be held as a basis to form an accurate estimate of the sufficiency or otherwise of stocks. The balance is quite sufficient to meet requirements till new salt is ready for sale next season. Owing to the abandonment of the Bhandup salts-work scheme, the extension of many of the existing works has been sanctioned with a view to increase the produce of salt. Stock at the close of the season.

21. The following table shows the maximum, the minimum and the average prices of salt of the Northern and middle Konkan, Shiroda and Sanikatta salts-works :— Prices of salt at the salt-works.

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	0 9 0	0 12 0	0 5 0	0 6 0	0 4 0	0 3 6
Minimum per maund ...	0 0 3	0 0 3	0 2 0	0 2 0	0 1 0	0 1 0
Average	0 1 11	0 1 10	0 3 11	0 3 9	0 2 2	0 2 2

Very few transactions took place at the highest and the lowest prices. The rates generally prevailing were 4, 2, 1 anna and 3 pies per maund in the Northern and middle Konkan and 5, 4, 3 and 2 annas in Shiroda and 3½, 3, 2½, 2, 1½, 1¼ and 1 anna in Sanikatta. The variations in the average rates as compared with the rates for last year are trifling.

Imported Salt.

22. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix D. Quantity and distribution of Imported salt.

There was an increase of about 6,000 maunds in the imports of Goa salt owing to the disappearance of the Rána troubles in Goa. The greater part was as usual imported by rail for Belgaum, Dhárwár, Bijápur, Madras and Mysore. The imports for the Madras Presidency which had gone down in the

previous year show a tendency to increase; but the exports to Mysore have again gone down.

Consumption.

Consumption of salt in the Presidency.

23. The total quantity of salt issued and imported for consumption in the Bombay Presidency is shown in the subjoined table :—

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Maunds.		Lbs.
Gujarát	1912-13	9,42,692	65,30,918	11·9
	1913-14	9,90,553		12·5
Konkan, Deccan and Southern Marátha Country.	1912-13	24,85,525	1,56,15,054	13·1
	1913-14	25,87,768		13·6
Total ...	1912-13	34,28,217	2,21,45,972	12·7
	1913-14	35,78,321		13·3

The increase in the consumption of salt coupled with the fact that the number of offences against the Salt Law are decreasing shows that smuggling of salt in large quantities has almost ceased.

Market prices.

24. The average market prices of salts in each district of the Presidency during the last four years will be found in Appendix G. On comparison of the prices for the year 1913-14 with those for the previous year, it will be seen that the prices in the Ahmedabad, Kaira, Panch Maháls and Broach Districts, where Baragra salt is supplied, mainly through the agencies, at a fixed price, remained stationary. The difference in the price in Bombay and other districts except Thána, Sholápur, Poona, Sátára and Belgaum is insignificant and is due to trade fluctuations. The increase in the Thána district is merely apparent. It was sold at 14 *adholis* per rupee in the year under report as well as in the previous year, but the salt sold in 1913-14 being lighter in weight than that sold in the previous year, a maund of salt measured 26 *adholis* in 1913-14 against 24¼ in 1912-13. The apparent increase in the Sholápur District is attributed by the Collector of the District to defective registration of prices in the monsoon of 1912-13, when the ordinary prices were registered, though, as a matter of fact, the price of salt always rises during that period of the year. In the Poona District the rise was due to decreased imports of salt in consequence of combination among the retail dealers to maintain the price of salt at a high level. The Collector of Sátára informs me that the rise of price in his District was due to the inability of the salt vendors to obtain sufficient stocks for the monsoon of 1913 owing to the Railway strike. The same causes are also probably responsible for the rise in the Belgaum District.

Revenue and Expenditure.

SALT REVENUE. Revenue and Expenditure.

25. The receipts and expenditure on account of Salt Revenue for the year under report are shown in Appendix H. An explanation of some of the chief items on both sides of the accounts is given below.

Items of variations in Revenue.

26. The increase of about Rs. 2½ lákhs under "Excise duty" on salt issued from the salt-works is due (1) to larger issues of salt and (2) to an increase in collections on account of salt issued on credit bonds in the preceding year. Appendix I shows what the transactions credit and cash have been during the past three years. The increase of Rs. 21,568 under "Recovery of Salt Agents' Bagging and Sewing Charges" is due (*i*) to the increased sales of Baragra salt to up-country traders, and (*ii*) to these traders having elected to purchase bags at an uniform rate from the Salt Agents instead of in the local markets where prices ruled high. There was an increase of Rs. 82,520 under other items owing to the sale of the Ahmedabad Salt Depôt building to the B. B. & C. I. Railway Company. The increase of Rs. 10,927 under "Proceeds of sale of Government Salt" is due to the increased sales of Baragra salt.

27. The increase of Rs. 5,329 under "Rents" is due to the payment to the Madras and Southern Mahrátta Railway Company of arrear claims on account of interest and maintenance charges in connection with the additional platform constructed at Castle Rock in 1904 for the examination of goods. There was an increase of Rs. 14,603 under "Peon's clothing" owing to the supply of first year's clothing to the peons in certain Ranges and also to the supply of additional articles of clothing. Items of increase in Expenditure.

28. There was a decrease of Rs. 13,848 under "Pay to subordinate establishment", partly owing to a few Inspector's places in the Coast Guard Service having been left vacant in view of the impending reorganization of the Service, but it was mainly due to a number of vacancies in the clerical and menial branches of the Department for want of suitable candidates to take up the appointments. The decrease of Rs. 4,255 under "Horse allowance" is due to the payment of double horse allowance to the Inspectors on the Northern Frontier during the famine of 1912-13. In the year under report no grain compensation having been paid the expenditure under that head shows a decrease of Rs. 77,723. The decrease of Rs. 6,634 under "Arms and accoutrements" is due to the supply of leather accoutrements to the Northern Frontier force in the previous year. There was a decrease of Rs. 25,988 under "Salt Agents' Bagging and Sewing Charges" owing to the fact that in 1912-13 a number of bills of the previous year had to be paid. The decrease under "Cost of laying rails" calls for no remarks as it is not a recurring charge. Items of decrease in Expenditure.

Miscellaneous.

29. The number of Fish-curing Yards open for business was the same as in the previous year, *viz.*, 31. Appendix J shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured was almost the same as last year, *viz.*, 217,558 maunds against 217,668 maunds in 1912-13. The fishing season in Kánara being very poor this year, the transactions at the Yards in the Kánara Range show a large decrease of about 25 thousand maunds, but it is counterbalanced by a corresponding increase in the Ratnágiri District. The proportion of weight of fresh fish to each maund of salt at the various yards does not show such appreciable variation as to require any explanation. Fish curing Yards.

30. The financial results of the working of the yards during the year under report again show a loss of Rs. 1,776. The loss in 1911-12 and 1912-13 amounted to Rs. 795 and 957 respectively. It will be seen that since the reduction of the cost price of salt issued to fish curers from 8 to 7 annas under Government Resolution, Revenue Department, No. 7608 of 24th August 1910, the Fish-curing Yards have been working at a loss in spite of favourable seasons. The reasons for this are quite obvious. On the one hand, the receipts have declined owing to the reduction in the cost price, whereas, on the other hand, the expenditure under "Petty Construction" has increased, owing to improvements in the Fish-curing Yard structures, and there has been a rise in the rate at which salt is supplied to the yards by a contractor in consequence of the increase in labour and freight charges. These unsatisfactory results are likely to continue until the cost price of salt is again raised to 8 annas per maund. But the question of raising the price must be deferred till the receipt of Government orders on the proposal to create a Local Fund in respect of the Fish-curing Yards.

31. In the Ratnágiri District the concession of taking salt from the yards for curing fish at sea was taken advantage of by fishermen at the yards north of Ratnágiri only. In the Kánara District only one fisherman of Ratnágiri obtained 5 maunds of salt from the Kodar Yard for the purpose in question. The fishermen in other tálukás did not take advantage of the concession as they do not remain out at sea for more than 24 hours.

32. The details of offences against the Salt Law during the year under report are given in Appendix K. The number of cases in the Northern Division rose from 2 to 9, and on the Goa Frontier it rose from 17 to 33, but these were all petty cases of illicit removal of salt across the frontier. No case was Offences.

detected on the Daman Frontier. The number of cases detected in the Southern Division fell from 134 to 101. The decrease is mainly in the Ratnágiri District, where, owing to the energy displayed by the establishment in 1912-13, the illicit removal of salt earth has been temporarily checked.

The quantity shown under "Miscellaneous" represents the quantity of nominal duty salt which was confiscated in consequence of the vessels in which it was being carried having touched at intermediate ports in infringement of one of the conditions of the covering permit. The smuggling of natural salt has almost ceased and there were only 10 cases of theft in the year under report.

The punishments awarded by the Magistrates in salt cases were on the whole satisfactory.

Farms of Government salt-works.

33. The nine Government salt-works in the Shiroda Táluka were leased during the year under report for one year only for Rs. 2,180, as no better offer could be received for a longer period.

Concluding Remarks.

34. In Government Resolution, Revenue Department, No. 1190 of 5th February 1914, Government have sanctioned the issue of denaturalised salt free of duty from salt-works and from Fish-curing yards for manuring purposes. The concession is likely to be utilized freely by cultivators and landlords having large mango and cocoanut plantations. A great deal of additional work will therefore devolve on the establishment of the Department, especially at the Fish-curing Yards. I am at present in correspondence with the Agricultural Department as to the procedure to be followed with regard to the issue of denaturalised salt, and if I find that the existing establishment at the yards will not be able to cope with the work and that separate depôts will be required at certain places, proposals for additional establishment will be submitted to you.

35. The water supply in most of the salt tálukás continued unsatisfactory. In the Rái Táluka, since the diversion of the four springs in the vicinity of the Dhárávi well to the existing gallery, the supply of water in the reservoir has increased, but the pipe-line through which the water is conveyed from Dhárávi to Rái is in a very bad condition. The pipe-line passes over the muddy bed of a creek, which is often overflowed by salt water, and the joints of the pipes in consequence constantly get loosened by the tidal action. Not only does salt water get into the pipes and make the drinking water unfit for potable purposes but also a large quantity of drinking water is wasted. It is, therefore, proposed to relay the pipes along a new alignment and an estimate amounting to Rs. 6,904 has been recently submitted to you.

The scheme for the supply of water to the establishment at Trombay has been completed. The water is reported to be of good quality and the supply is sufficient to last during the fair weather.

No improvements have yet been made in the Sháhapada water-works which supply water to the Pen Táluka. During April and May last the flow of water was very scanty and the water was unfit for drinking purposes, being fouled of dirt and rust. At the end of May the flow of water having almost ceased other arrangements had to be made to supply water to the establishment at an extra cost to Government.

Very great inconvenience is at present felt for want of an adequate supply of water in the Uran Mahál. A water-works scheme for the supply of water to the mahál is at present under the consideration of Government.

36. During the year under report a Preventive station for the test weighment of salt was temporarily opened at Manori in order to facilitate the removal of salt from the salt-works situated to the south of the Rái Táluka which had to be taken in carts to Bháyndar owing to the silting up of the Murdha creek. The salt is now passed at Manori and thence taken by sea *vid* Kolába point to Thána, to be railed thence. The fact that more than a lákh of maunds of salt were passed at the Preventive station proves the popularity of the new route.

37. In the course of his tour in 1912-13 Mr. Shepherd found on personal examination that the bulk of the records stored in the various offices of the Department was of no value and never likely to be required for reference. He therefore deputed the Native Assistant to overhaul all old records prior to 1880 in the Thána Range, to select papers of historical or statistical interest or legal value and to destroy the rest. The papers to be preserved are carefully and systematically filed and indexed. The records in some of the offices in the Khárághoda and Surat Ranges were overhauled by the Collector's office. The examination of the records has disclosed the fact that all the records prior to 1880 in the táluka offices of the Department, with few exceptions, are valueless. The work will be continued till the records of all the offices have been dealt with. The records of the year 1881 and onwards will be taken in hand on receipt of orders from Government on the revision of the A and B lists proposed by Mr. F. G. H. Anderson, I. C. S.

Mr. Shepherd also paid minute attention to the various returns submitted by the officers of the Department and the various registers maintained in táluka officers. He has discontinued several returns, abolished a few registers and revised some of them. In consequence of these improvements the clerical work has been reduced and it will be possible in course of time to abolish some of the clerical appointments.

38. Mr. Shepherd has already submitted schemes for the reconstruction of the Coast Guard Service and for the revision of pay of officers and clerks in the Department.

The pay of menials on the Northern Frontier was revised in 1910 and of those in other Ranges in 1911; but experience has shown that it is still inadequate to attract men to the Department, partly owing to the steady rise in the cost of living and the high wages earned by ordinary coolies in Bombay and partly to the exacting nature of the duties required of peons in this Department. There are at present numerous vacancies in all the Ranges, except Ratnágiri, Kánara and the Goa Frontier, where local men are available, and complaints have been received from the Assistant Collectors of the difficulties experienced by them in recruiting men. I therefore propose shortly to submit a scheme for the revision of the pay of the menials.

39. During the year under report a portion of the land occupied by the Raoli salt work in the Dádar táluka was sold to the Eastern Chemical Company for the erection of a factory for the manufacture of sulphuric acid and Epsom and globular salts.

I have the honour to be,
Sir,
Your most obedient servant,
J. CRERAR,
Acting Collector of Salt Revenue.

APPENDIX A.

APPENDIX

Statement showing the Produce and Sales of Salt manufactured

Tálukas.		Number of Sazas.	Number of Salt Works.	Balance at the commencement of the year.	Produce.	Total of Balance and Produce.
Baragra Salt.				Mds. s. t.	Mds. s. t.	Mds. s. t.
Khárághoda ...	1912-13 ...	2	2	20,20,709 0 0	28,87,726 2 1	49,08,435 21 0
	1913-14 ...	2	2	20,50,699 0 0	31,06,397 26 0	51,57,096 26 0
Sea Salt.						
Dhárasna ...	1912-13 ...	1	1	25,045 0 0	4,15,290 0 0	4,40,335 0 0
	1913-14 ...	1	1	68,756 0 0	3,36,119 0 0	4,04,875 0 0
Maroli ...	1912-13 ...	1	1	1,630 0 0	21,820 0 0	23,450 0 0
	1913-14 ...	1	1	1,606 0 0	21,426 0 0	23,032 0 0
Bassein ...	1912-13 ...	7	29	1,08,783 30 0	16,58,825 10 0	17,67,609 0 0
	1913-14 ...	7	29	2,08,200 20 0	15,26,391 20 0	17,34,592 0 0
Rái ...	1912-13 ...	9	46	1,00,904 20 0	13,10,342 20 0	14,11,247 0 0
	1913-14 ...	9	46	2,07,913 20 0	12,87,661 30 0	14,95,575 10 0
Trombay ...	1912-13 ...	4	24	46,108 10 0	10,20,274 0 0	10,66,382 10 0
	1913-14 ...	4	24	54,756 20 0	9,67,129 20 0	10,21,886 0 0
Da ar ...	1912-13 ...	5	22	42,704 30 0	9,84,650 25 0	10,27,355 15 0
	1913-14 ...	4	18*	21,001 0 0	8,72,811 0 0	8,93,812 0 0
Belápur ...	1912-13 ...	6	19	32,747 30 0	7,78,747 0 0	8,11,494 30 0
	1913-14 ...	6	9	69,799 20 0	7,24,102 20 0	7,93,902 0 0
Uran ...	1912-13 ...	5	40	30,976 10 0	11,87,840 20 0	12,18,816 30 0
	1913-14 ...	5	40	1,02,167 20 0	9,62,354 20 0	10,64,522 0 0
Pen ...	1912-13 ...	5	28	47,586 20 0	3,63,256 10 0	4,10,842 30 0
	1913-14 ..	5	27†	78,813 5 40	3,18,007 26 40	3,96,820 32 0
Karanja ...	1912-13 ...	4	24	1,13,539 20 0	8,91,918 0 0	10,05,457 20 0
	1913-14 ...	4	24	1,24,834 20 0	6,54,434 0 0	7,79,268 20 0
Shewa ...	1912-13 ...	6	40	44,611 20 0	18,66,675 0 0	19,11,286 20 0
	1913-14 ...	6	40	1,50,417 20 0	16,94,480 20 0	18,44,898 0 0
Shiroda ...	1912-13 ...	1	27	37,598 0 0	96,377 20 0	1,33,975 20 0
	1913-14 ...	1	27	45,904 0 0	81,138 30 0	1,27,042 30 0
Sanikatta ...	1912-13 ...	1	128	28,507 0 0	2,60,182 0 0	2,88,689 0 0
	1913-14 ...	1	128‡	1,19,243 20 0	1,32,699 0 0	2,51,942 20 0
Total of Sea Salt ...	1912-13 ...	55	429	6,60,742 30 0	1,08,56,198 25 0	1,15,16,941 15 0
	1913-14 ...	54	424	12,53,423 5 40	95,78,755 26 40	1,08,32,168 32 0
Grand Total ...	1912-13 ...	57	431	26,81,451 30 0	1,37,43,925 6 0	1,64,25,376 36 0
	1913-14 ...	56	426	33,04,112 5 40	1,26,85,153 12 40	1,59,89,265 18 0

* 4 Salt-works have been acquired by the Bombay Port Trust.
† 1 Salt work has been suppressed.
‡ 90 Salt-works were worked against 124 in the previous year.

A.

in the Bombay Presidency for the years 1912-13 and 1913-14.

Sales.				Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
On payment of Full Duty.	On payment of Nominal Duty.	Free of Duty.	Total.			
Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
27,54,367 0 0	.....	1,531 20 0	27,55,898 20 0	1,01,838 1 0	28,57,736 21 0	20,50,699 0 0
29,31,600 0 0	.....	1,531 20 0	29,33,131 20 0	9,960 29 0	29,43,092 9 0	22,14,004 17 0
3,48,574 0 0	.....	.....	3,48,574 0 0	23,005 0 0	3,71,579 0 0	68,756 0 0
3,77,001 0 0	.....	.....	3,77,001 0 0	19,586 0 0	3,96,587 0 0	8,288 0 0
19,595 0 0	.....	.....	19,595 0 0	2,249 0 0	21,844 0 0	1,606 0 0
21,347 0 0	.....	.....	21,347 0 0	1,283 0 0	22,630 0 0	402 0 0
14,52,132 0 0	.....	.....	14,52,132 0 0	1,07,276 20 0	15,59,408 20 0	2,08,200 20 0
15,45,360 20 0	.....	.....	15,45,360 20 0	78,197 0 0	16,23,557 20 0	1,11,034 20 0
10,92,866 0 0	.....	.....	10,92,866 0 0	1,10,467 20 0	12,03,333 20 0	2,07,913 20 0
12,38,427 0 0	.....	.....	12,38,427 0 0	84,500 30 0	13,22,927 30 0	1,72,647 20 0
9,35,604 20 0	.....	320 0 0	9,35,924 20 0	75,701 10 0	10,11,625 30 0	54,756 20 0
9,01,611 20 0	.....	.....	9,01,611 20 0	86,173 20 0	9,87,785 0 0	34,101 0 0
9,41,058 20 0	.....	100 5 0	9,41,158 25 0	65,195 30 0	10,06,354 15 0	21,001 0 0
8,27,676 0 0	.....	94 0 0	8,27,770 0 0	45,095 20 0	8,72,865 20 0	20,946 20 0
6,77,534 0 0	.....	.....	6,77,534 0 0	64,161 10 0	7,41,695 10 0	69,799 20 0
6,83,655 20 0	.....	547 3 0	6,84,202 23 0	51,592 37 0	7,35,795 20 0	58,106 20 0
6,18,171 20 0	3,81,594 0 0	54,190 0 0	10,53,955 20 0	62,693 30 0	11,16,649 10 0	1,02,167 20 0
5,63,888 0 0	3,23,522 0 0	57,884 20 0	9,45,294 20 0	78,807 0 0	10,24,101 20 0	40,420 20 0
2,92,778 30 0	.....	.....	2,92,778 30 0	39,250 34 40	3,32,029 24 40	78,813 5 40
2,87,835 30 0	.....	.....	2,87,835 30 0	31,254 24 0	3,19,090 14 0	77,730 18 0
4,02,935 0 0	4,02,456 0 0	267 20 0	8,05,658 20 0	74,964 20 0	8,80,623 0 0	1,24,834 20 0
3,63,043 20 0	1,97,366 0 0	.....	5,60,409 20 0	50,692 0 0	6,11,101 20 0	1,68,167 0 0
15,52,118 20 0	70,802 0 0	5,325 0 0	16,28,245 20 0	1,32,623 20 0	17,60,869 0 0	1,50,417 20 0
15,98,060 0 0	76,248 0 0	9,773 0 0	16,84,081 0 0	93,177 0 0	17,77,258 0 0	67,640 0 0
79,947 20 0	.....	.....	79,947 20 0	8,124 0 0	88,071 20 0	45,904 0 0
75,076 20 0	.....	1,951 0 0	77,027 20 0	5,411 0 0	82,438 20 0	44,604 10 0
1,33,806 0 0	.....	17,158 0 0	1,50,964 0 0	18,481 20 0	1,69,445 20 0	1,19,243 20 0
1,17,838 0 0	.....	7,664 0 0	1,25,502 0 0	19,483 20 0	1,44,985 20 0	1,02,957 0 0
85,47,121 10 0	8,54,852 0 0	77,360 25 0	94,79,333 35 0	7,84,194 14 40	1,02,63,528 9 40	12,53,413 5 40
86,00,820 10 0	5,97,136 0 0	77,913 23 0	92,75,869 33 0	6,45,253 31 0	99,21,123 24 0	9,11,045 8 0
1,13,01,488 10 0	8,54,852 0 0	78,892 5 0	1,22,35,232 15 0	8,86,032 15 40	1,31,21,264 30 40	33,04,112 5 40
1,15,32,420 10 0	5,97,136 0 0	79,445 3 0	1,22,09,001 13 0	6,55,214 20 0	1,28,64,215 33 0	31,25,049 25 0

J. CRERAR,
Acting Collector of Salt Revenue.

APPENDIX B.

Statement showing the Distribution of Baragra Salt during the years 1912-13 and 1913-14.

Name of Province or District.	1912-13.	1913-14.	Increase or Decrease.
	Mds.	Mds.	Mds.
Central Provinces	6,31,176	6,56,880	+ 25,704
United Provinces	10,00,431	10,48,788	+ 48,357
Central India, Malva and Rájputána ...	5,29,870	6,21,951	+ 92,081
Total ...	21,61,477	23,27,619	+ 1,66,142
Local Consumption.			
Ahmedabad	1,32,906	1,35,984	+ 3,078
Kaira	1,00,036	1,10,422	+ 10,386
Panch Maháls	62,040	66,366	+ 4,326
Broach	3,672	3,264	— 408
Surat	1	3	+ 2
Gáikwár's Territory	1,35,511	1,43,099	+ 7,588
Mahi Kántha Agency	53,094	48,368	— 4,726
Rewa Kántha Agency	42,666	33,150	— 9,516
Pálanpur Agency	45,433	44,220	— 1,213
Káthiáwár Agency	2,079	1,992	— 87
Cambay	9,630	10,485	+ 855
Bombay	4,083	4,896	+ 813
Poona	6	.....	— 6
East Khándesh	3,264	3,264	.....
Total ...	5,94,421	6,05,513	+ 11,092
Grand Total ...	27,55,898	29,33,132	+ 1,77,234

J. CRERAR,
Acting Collector of Salt Revenue.

APPENDIX C.

Comparative Statement showing the Quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1912-1913.	1913-1914.	1912-1913.	1913-1914.	1912-1913.	1913-1914.	1912-1913.	1913-1914.	1912-1913.	1913-1914.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna	816	...	...	...	...	...	...	...	.....	...
Maroli	...	...	...	...	...	...	...	...	.....	...
Bassein, Rái, Trombay, Dádar, Uran, Shewa, Belápur, Karanja and Pen.	14,95,781	14,93,357	21,750	22,567	13,79,531	14,55,621	9,91,513	9,02,446	13,24,869	12,86,799
Shiroda	...	...	...	...	...	...	...	...	4,141	11,946
Sánikatta	...	...	...	...	...	...	...	...	990	...
Total ...	14,96,597	14,93,357	21,750	22,567	13,79,531	14,55,621	9,91,513	9,02,446	13,30,000	12,98,745

	Madras Presidency —*continued.* Rest of the Presidency.		Total.		Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	1912-1913.	1913-1914.	1912-1913.	1913-1914.	1912-1913.	1913-1914.	1912-1913.	1913-1914.	1912-1913.	1913-1914.	1912-1913.	1913-1914.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna ...	...	...	...	...	...	...	...	...	3,47,758	3,77,001	3,48,574	3,77,001
Maroli ...	...	...	...	...	...	...	...	...	19,595	21,347	19,595	21,347
Bassein, Rái, Trombay, Dádar, Uran, Shewa, Belápur, Karanja and Pen.	2,69,841	2,57,060	15,94,710	15,43,859	8,54,852	5,97,136	5,36,964	5,18,868	20,05,153	21,41,138	88,80,254	86,74,992
Shiroda ...	11,440	...	15,581	11,946	...	...	...	...	64,366	65,081	79,947	77,027
Sánikatta ...	6,289	3,643	7,279	3,643	...	...	152	...	1,43,533	1,21,859	1,50,964	1,25,502
Total ...	2,87,570	2,60,703	16,17,570	15,59,448	8,54,852	5,97,136	5,37,116	5,18,868	25,80,405	27,26,426	94,79,334	92,75,869

J. CRERAR,
Acting Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and Packing Salt.	United Kingdom.	Bombay ...	Steamer ...	9,959 26 74	9,960 0 9	
Do. ...	Belgium ...	Do. ...	Do. ...	4 31 0	4 12 6	
Do. ..	Australia ..	Do. ..	Do. ...	1 6 0	1 2 5	
Do. ...	Italy ...	Do. ...	Do. ...	1 0 0	1 0 0	
Do. ...	Singapur ...	Do. ...	Do. ...	0 5 0	0 2 0	
Do. ...	Holland ...	Do. ...	Do. ...	45 35 75	45 14 6	
Do. ...	Germany ...	Do. ...	Do. ...	420 37 40	420 14 10	
Do. ..	France ...	Do. ..	Do. ...	0 5 0	0 2 0	
Do. ...	Arabia ...	Do. ...	Do. ...	1 5 0	1 2 0	
Do. ...	Aden ...	Do. ...	Do. ...	275 0 0	275 0 0	
Do. ...	Ceylon ...	Do. ...	Do. ...	1 0 0	1 0 0	
Do. ...	Japan ...	Do. ...	Do. ...	2 0 0	2 0 0	
Do. ...	Austria ...	Do. ...	Do. ...	2 10 0	2 4 0	
Do. ..	United States of America.	Do. ...	Do. ...	0 5 0	0 2 0	
Do. ..	Java ...	Do. ...	Do. ...	0 19 0	0 7 7	
Do. ...	Karachi ...	Do. ...	Do. ...	8 8 0	8 3 2	
Do. ...	Calcutta ...	Do. ...	Do. ..	2 5 0	2 2 0	
Black Salt ...	Káthiáwár ...	Do. ...	Do. ...	2,448 10 0	2,448 4 0	
Common Salt ..	Bassorah ...	Kánara District.	Country Craft.	1 24 20	1 9 9	
			Total ...	13,175 33 49	13,176 3 6	
Black Salt ...	.....	.....	.....	.....	.....	Gogo ...
Goa Salt ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Diggi ...
Do. ...	.....	.....	.....	.....	.....	Dodamarg ...
Do. ...	.....	.....	.....	.....	.....	Talevádi ...
Do. ...	.....	.....	.....	.....	.....	Castle Rock ...
Do. ...	.....	.....	.....	.....	.....	.....
Do. ...	.....	.....	.....	.....	.....	.....
Do. ...	.....	.....	.....	.....	.....	.....

D.

and by Land into the Bombay Presidency during the year 1913-1914.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	13,175 33 49	13,176 3 6
Ahmedabad District.	Bhávnagar and Gogha.	Cart-loads ...	20 2 40	20 1 0		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,761 34 0	1,761 0 10		
Do. ...	Do. ...	Do. ...	1,307 19 0	1,307 5 3		
Do. ...	Do. ...	Do. ...	5,300 12 0	5,300 8 6		
Do. ...	Do. ...	Do. ...	193 32 40	193 12 10		
Do. ...	Do. ...	Rail ...	2,24,623 1 0	3,33,248 15 0		
Madras ...	Do. ...	Do. ...	34,353 9 0			
Mysore ...	Do. ...	Do. ...	74,268 13 0			
Bengal ...	Do. ...	Do. ...	3 18 0			
		Total ...	3,41,831 21 0	3,41,831 11 5	3,41,831 21 0	3,41,831 11 5
		Grand Total ...	.....	.....	3,55,007 14 49	3,55,007 14 11

J. CRERAR,
Acting Collector of Salt Revenue.

APPENDIX E.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1912-13 and 1913-14.

Description of Salt.	1912-1913.		1913-1914.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágra Salt ...	27,55,898 20 0	26,05,585 0 0	29,33,131 20 0	28,19,730 0 0	
Sea Salt ...	98,14,847 34 20	87,42,534 11 8	96,17,681 11 40	88,71,905 12 5	
Table Salt, Packing and Common Salt.	15,148 7 60	15,151 10 4	10,727 23 49	10,727 15 6	
Bhávnagar Black Salt (Sanchal).	2,400 24 60	2,400 9 8	2,468 12 40	2,468 5 0	
Total ...	1,25,88,295 6 60	1,14,55,671 15 8	1,25,64,008 27 49	1,17,04,832 0 11	

APPENDIX F.

Details of Issues of Salt from different sources of supply during the years 1912-13 and 1913-14.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1912-1913.	1913-1914.	1912-1913.	1913-1914.	1912-1913.	1913-1914.	1912-1913.	1913-1914.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágra Salt ...	27,54,367 0	29,31,600 0	...	...	1,531 20	1,531 20	27,55,898 20	29,33,131 20
Sea Salt ...	85,47,121 10	86,00,820 10	8,54,852	5,97,186	77,360 25	77,913 23	94,79,333 35	92,75,869 33
Imported Salt ...	3,53,062 32	3,55,007 15	...	...	...	...	3,53,062 32	3,55,007 15
Total ...	1,16,54,550 42	1,18,87,427 25	8,54,852	5,97,186	78,892 5	79,445 3	1,25,88,295 7	1,25,64,008 28

J. CRERAR,
Acting Collector of Salt Revenue.

APPENDIX G.

Statement showing the average market price of Salt in each District of the Bombay Presidency during the financial years 1910-11, 1911-12, 1912-13 and 1913-14.

District.	1910-11. Duty Re. 1.	1911-12. Duty Re. 1.	1912-13. Duty Re. 1.	1913-14. Duty Re. 1.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	2 5 1	2 2 0	2 3 2	2 2 11
Ahmedabad	1 8 2	1 8 2	1 8 2	1 8 2
Kaira	1 8 2	1 8 2	1 8 2	1 8 2
Panch Maháls	1 9 7	1 9 7	1 9 7	1 9 7
Broach	1 10 0	1 10 0	1 10 0	1 9 11
Surat	1 8 8	1 8 0	1 7 9	1 7 10
Thána	1 11 8	1 11 8	1 11 8	1 13 5
Kolába	2 0 3	1 12 0	1 10 7	1 10 8
Ratnágiri	2 1 1	1 11 4	1 13 8	1 14 5
Kánara	2 0 10	2 0 5	1 15 0	1 14 11
Násik	1 11 3	1 12 3	1 14 10	1 14 11
Khándesh, West...	1 13 8	2 4 4	2 2 8	2 2 0
Khándesh, East	2 7 5	2 5 10	2 4 0	2 1 9
Ahmednagar	2 5 6	2 6 10	2 5 11	2 6 2
Sholápur	2 2 0	2 2 8	2 3 7	2 4 9
Poona	2 2 2	2 2 10	2 2 4	2 3 11
Sátára	2 0 0	2 1 6	2 1 8	2 5 4
Belgaum	1 14 10	1 15 10	1 13 5	2 0 5
Dhárwár	1 14 3	1 15 1	2 2 0	2 1 0
Bijápur	1 15 3	2 0 6	1 15 9	1 15 3

J. CRERAR,
Acting Collector of Salt Revenue.

LIBRARY

APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1913-1914, contrasted with those of the year 1912-1913.

Receipts.

Items.	1913-1914.	1912-1913.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	13,176 3 6	17,532 13 6
Do. by Land	3,41,831 11 5	3,35,535 12 2
Proceeds of Sale of Government Salt—		
Barágara Salt	5,57,834 2 0	5,46,907 7 10
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,30,874 5 7	1,33,537 7 5
Do. (Bulsár Salt)	17,664 0 1	16,424 15 10
Do. (Konkan Salt Works credited to Land Revenue)	602 12 11	249 3 5
Farms of Government Salt Works	44,145 0 0	44,746 0 0
Other Salt (cost price on salt supplied to fish-curers)	28,147 9 0	27,518 8 11
Excise Duty on Government Salt	.....	.....
Excise Duty on Permits issued	1,13,40,599 2 0	1,11,02,603 6 0
Do. at nominal rates	9,225 0 0	13,232 2 6
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	5,662 8 7	4,780 15 11
Fines and Forfeitures	1,010 15 1	850 12 5
Miscellaneous—		
Overtime Work Fees	15,151 0 0	17,921 13 5
Contribution from Fort Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	3,053 10 6	3,317 6 2
Recovery of Salt Agents' Bagging and Sewing charges	1,48,238 6 6	1,26,670 8 6
Recovery of clothing charges	.....	3,893 7 3
Other Items	91,545 12 4	9,026 1 1
Total, Imperial ...	1,27,58,762 3 6	1,24,14,748 14 4
PROVINCIAL.		
Sale-proceeds of forms, etc. (credited to XXIII —Stationery and Printing)	422 12 4	314 5 8
Grand Total, Salt Revenue ...	1,27,59,184 15 10	1,24,15,063 4 0

APPENDIX H—*continued.*

Expenditure.

Items.	1913-1914. Rs. a. p.	1912-1913. Rs. a. p.
SALT, IMPERIAL.		
Superior Supervising Establishment—		
Pay, including Exchange Compensation ...	1,34,961 5 11	1,24,589 6 7
Travelling Allowance	14,889 3 2	15,126 11 3
Tentage	2,277 9 9	2,043 5 8
Subordinate Establishment—		
Bonus Allowance	.....	144 15 5
Pay, including Exchange Compensation Allowance	10,84,895 11 0	10,93,743 11 11
Plague Allowance	455 12 7	384 5 10
Travelling Allowance	61,441 9 3	58,272 5 4
House Rent Allowance	3,930 11 7	4 126 14 0
Horse Allowances	7,299 14 1	11,555 11 1
Grain Compensation Allowance	23 7 2	77,746 2 9
Contingencies—	9,735 9 7	10,309 1 4
Epidemic Charges	16 11 3	1 8 0
Service Stamps and Bearing Postage and Telegram Charges	9,973 3 6	10,055 2 0
Purchase of Books	257 7 0	229 6 0
Do. of Land and Compensation for Land	959 4 1	650 13 8
Boundary Marks charges	6 11 0	.....
Purchase of New Boats	1,336 8 0	400 0 0
Rents	12,313 6 4	6,984 1 2
Rates and Taxes	1,744 14 2	1,869 10 10
Prizes for best Salt manufactured at Khárághoda	600 0 0	600 0 0
Clothing to Lascars	1,120 0 0	1,615 0 0
Boat Stores and Repairs	32,897 11 7	33,7-3 11 11
Rewards in Salt and Customs cases	5,584 6 10	3,445 8 2
Petty construction	91,564 9 8	9[illegible],383 9 4
Peons' clothing (Táluka Offices)	43,685 9 4	20,031 13 0
Arms and Accoutrements	477 10 3	7,111 3 1
Boat Allowance	16,454 8 6	16,621 1 0
Overtime Work Fees	15,486 13 8	18,185 14 6
Salt Purchase and Freight on account of Barágara Salt	4,46,557 3 7	4,46,873 9 9
Do. of removal of Salt to Fish-curing yards	16,799 4 0	17,335 10 11
Cost of laying rails on the Udu Salt Works ...	11,325 8 6	18,743 7 0
Khárághoda Dispensary Charges	684 15 5	712 4 0
Commission on Sale of Barágara Salt	15 10 0	15 10 0
Salt Agents' Bagging and Sewing Charges ...	1,29,988 10 0	1,55,976 6 6
Scales and Weights	871 14 10	1,408 6 10
Mapping charges	64 2 0	4 0 6
Supply of Medicines	815 13 3	515 13 7
Carriage of Tents and Records	2,668 12 7	2,766 10 4
Supply of Water	6,560 1 4	7,179 14 3
Peons' Uniforms and Belts (Huzúr Offices) ...	809 2 4	251 10 9
Petty Repairs	12,798 4 9	12,600 14 4
Petty Supply	6,1[illegible]7 3 6	6,001 15 1
Purchase of Carpets	791 5 1	687 3 9
Purchase of furniture	1,239 11 6	2,902 8 0
Purchase of Lead buttons	1,193 9 10	1,016 1 6
Conveyance of Horses	.....	500 2 0
Remittance of Treasure	282 2 0	298 14 3
Conveyance of Confiscated Salt, etc.	9 3 3	5 6 0
Monsoon Weather Fences	10,518 7 10	10,341 2 8

APPENDIX H—*concluded.*

Expenditure—*continued.*

Items.	1913-1914.	1912-1913.
	Rs. a. p.	Rs. a. p.
SALT, IMPERIAL—*continued.*		
Contingencies—*continued.*		
Gam Kharach Allowance	1,098 0 0	1,098 0 0
Destruction of Salt	6 4 0	7 8 0
Miscellaneous	273 14 5	147 0 8
Advertisement charges	.....	6 6 0
Telephone charges	250 0 0	250 0 0
Total, Salt ...	22,06,119 9 3	23,13,717 12 6
Deduct amount not subject to division—		
Expenditure of the Chief Account Office ...	56,307 5 11	57,397 4 1
Salt Purchase and Freight	4,63,356 7 7	4,64,209 4 8
Net amount	16,86,455 11 9	17,92,111 3 9
Deduct one-tenth debitable to Customs	1,68,645 9 2	1,79,211 2 0
Net nine-tenths debitable to Salt	15,17,810 2 7	16,12,900 1 9
Net debitable to Salt	20,37,474 0 1	21,34,506 10 6
Stationery and Printing	9,542 4 3	9,585 3 2
Excise duty on Salt refunded	69,504 15 4	71,344 6 1
GRAND TOTAL, SALT EXPENDITURE ...	21,16,521 3 8	22,15,437 3 9

APPENDIX I.

Statement showing Transactions, Credit and Cash, during the past three years.

	1911-1912		1912-1913.		1913-1914.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	1,07,12,547 30 0	1,07,12,547 12 0	99,44,817 25 0	99,44,817 10 0	1,01,87,584 30 0	1,01,87,584 12 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the following year ...	6,71,958 0 0	.....	8,19,065 5 0	.....	8,50,029 10 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realized and accounted for in that year	4,16,468 20 0	.....	5,37,005 20 0	.....	4,85,896 10 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	6,83,259 2 0	.....	6,71,958 0 0	.....	8,19,065 2 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	3,31,321 0 0	.....	4,77,008 8 0	.....	3,29,331 12 0
6. Duty realized for salt remaining unissued on credit bonds, duty having been realized in the year before issue	.....	5,941 12 0	.....	8,819 4 0	.....	4,617 8 0
Total ...	1,18,00,974 10 0	1,19,33,069 10 0	1,13,01,488 10 0	1,11,02,603 6 0	1,15,32,420 10 0	1,13,40,599 2 0

J. CRERAR,
Acting Collector of Salt Revenue.

APPENDIX J.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the years 1912-1913 and 1913-1914.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt.	Receipts. Miscellaneous receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in Stock at the close of the year at cost price.	Receipts. Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Borya	1913-14	4,018 20	1,366 20	2,967 25	2·88	1,355 9 9	610 15 6	3 12 0	1,758 3	769 2 6	1,383 14 0
		1912-13	5,094 0	1,668 0	3,820 20	3·	1,475 1 6	742 14 0	1 0 0	1,336 16½	606 8 11	1,350 6 11
2	Jaigad	1913-14	12,792 0	4,268 0	9,593 15	3·	2,411 0 6	1,867 4 0	0 3 0	2,150 16	616 0 0	2,483 7 0
		1912-13	10,929 30	3,040 20	8,191 20	3·	2,304 12 9	1,592 11 6	.....	2,624 4	697 0 5	2,289 11 11
3	Varoda	1913-14	3,053 20	694 20	1,414 30	3·	669 14 1	299 7 6	0 12 0	789 27	222 1 6	522 5 0
		1912-13	1,492 5	497 0	1,053 29	3·	604 11 9	217 7 0	0 14 0	373 0	108 4 6	326 9 6
4	Kalbadevi	1913-14	2,211 0	737 0	1,659 10	3·	1,493 8 8	322 7 0	2 2 0	1,581 10	420 0 4	744 9 4
		1912-13	2,625 0	875 0	1,973 10	3·	1,203 3 0	382 13 0	1 8 0	1,578 24	411 1 6	795 6 6
5	Ratnágiri	1913-14	33,694 20	11,353 20	25,662 10	3·03	4,689 0 10	4,987 2 6	1 10 0	3,751 27	990 0 4	5,958 12 10
		1912-13	32,854 35	10,835 0	24,633 20	3·03	4,922 12 0	4,740 5 0	4 1 0	4,671 2	1,240 12 0	5,985 2 0
6	Purnagad	1913-14	4,591 20	1,530 20	3,488 20	3·	1,030 12 7	669 9 6	1 10 0	1,246 34	357 2 9	1,028 6 3
		1912-13	3,837 0	1,279 0	2,919 20	3·	830 2 8	559 9 0	1 10 0	770 27	204 11 1	765 14 1
7	Jaitápur	1913-14	12,152 20	4,050 0	9,100 35	3·	3,208 10 7	1,771 14 0	1 4 0	2,871 33	700 0 5	2,473 2 5
		1912-13	12,559 20	4,186 20	9,561 5	3·	2,474 1 4	1,835 15 6	70 0 0	3,219 21	784 12 2	2,690 11 8
8	Vizidurg	1913-14	9,491 0	3,159 20	7,110 30	3·	2,093 9 6	1,382 4 6	3 14 3	1,996 26	486 10 11	1,872 13 8
		1912-13	7,951 10	2,788 0	5,942 22	2·85	1,846 4 8	1,219 12 0	4 7 0	1,833 25	454 4 2	1,678 7 2
9	Mumbri	1913-14	3,219 0	1,073 0	2,414 10	3·	1,022 12 4	469 7 0	.....	515 31	225 10 5	695 1 5
		1912-13	2,815 20	938 20	2,111 25	3·	1,050 7 8	410 9 6	.....	833 31	364 12 5	775 5 11
10	Mithbao	1913-14	3,625 20	1,208 20	2,716 35	3·	1,232 4 0	528 11 6	.....	863 32	377 14 7	906 10 1
		1912-13	2,670 0	890 0	2,009 10	3·	1,248 7 0	389 6 0	.....	673 27¾	294 11 10	684 1 10
11	Sarjekot	1913-14	5,112 20	1,689 20	3,838 35	3·12	1,735 11 1	717 4 6	.....	1,520 34	796 9 11	1,513 14 5
		1912-13	4,884 20	1,445 20	3,664 5	3·38	1,513 0 3	632 6 6	.....	1,428 ½	624 12 1	1,257 2 7
12	Málwan	1913-14	19,057 20	5,553 0	14,293 5	3·43	3,695 12 0	2,429 7 0	.....	4,692 14	2,052 14 5	4,482 5 5
		1912-13	15,040 0	4,041 0	11,296 35	3·72	3,353 10 5	1,767 15 0	.....	3,268 3	1,429 12 6	3,197 11 6
13	Devbág	1913-14	16,177 0	4,767 0	12,133 35	3·39	2,908 12 11	2,085 9 0	.....	2,327 28	1,018 5 11	3,103 14 11
		1912-13	14,576 20	4,562 20	10,948 15	3·21	2,798 14 6	1,996 1 6	.....	16,668 3	728 14 6	2,725 0 6
14	Achra	1913-14	5,731 0	1,792 0	4,275 30	3·18	1,262 5 0	784 0 0	.....	1,279 34	559 14 11	1,343 14 11
		1912-13	2,410 20	730 20	1,810 35	3·3	960 4 4	319 9 6	.....	809 4	353 15 8	673 9 2
15	Kochra	1913-14	2,603 0	862 0	1,766 30	3·	693 13 4	377 2 0	.....	789 2	192 1 0	569 3 0
		1912-13	2,949 0	932 20	2,189 0	3·	985 3 1	429 13 6	.....	866 38	211 5 2	641 2 8
16	Vengurla	1913-14	14,621 0	4,798 0	10,955 35	3·47	3,020 13 2	2,186 10 0	.....	3,376 32	822 14 4	3,009 8 4
		1912-13	8,410 0	2,755 20	6,311 25	3·05	2,170 15 8	1,238 5 6	.....	3,703 30	902 12 7	2,141 2 1
17	Shiroda	1913-14	5,513 0	1,705 0	4,193 5	3·23	1,338 3 9	745 15 0	3 0 0	1,688 6	411 7 9	1,160 6 9
		1912-13	1,517 35	506 0	1,138 15	3·03	943 8 4	221 6 0	10 2 1	1,249 21	331 10 3	563 2 4
	Total, Ratnágiri Range.	1913-14	1,56,624 0	50,577 20	1,16,939 35	3·09	33,973 10 1	22,215 2 6	18 3 3	33,590 32	11,019 0 0	33,252 5 9
		1912-13	1,32,646 35	42,661 0	99,575 31	3·05	30,685 8 11	18,697 0 0	93 10 1	30,990 37¾	9,750 1 9	28,540 11 10
	Kánara Range.											
18	Majali	1913-14	7,659 20	1,623 20	5,814 37	4·7	1,043 8 9	710 4 6	20 4 0	1,619 30	708 10 3	1,439 2 9
		1912-13	8,414 7	2,295 20	6,893 10	3·7	1,323 6 6	1,004 4 6	10 8 0	1,620 24	709 0 2	1,723 12 8
19	Baitkhol	1913-14	4,551 0	1,407 20	3,663 10	3·2	1,366 8 8	615 12 1	6 5 0	1,554 8	679 15 5	1,302 0 11
		1912-13	7,533 20	2,381 0	6,058 0	3·17	1,838 10 9	1,041 11 0	2 4 0	1,417 23	620 3 0	1,664 2 0
20	Bingi	1913-14	1,374 0	448 0	1,085 10	3·08	678 1 6	196 0 0	.....	1,045 29	457 8 1	653 8 1
		1912-13	910 20	266 0	735 20	3·4	440 14 5	116 6 0	.....	939 27	411 1 9	527 7 9
21	Chendia	1913-14	1,721 28	485 0	1,226 39	3·6	645 0 2	212 3 0	.....	674 14	295 0 5	507 3 5
		1912-13	2,310 25	610 0	1,779 17	3·78	780 2 11	286 14 0	.....	1,166 13	510 4 3	777 2 3
22	Kodar	1913-14	841 10	255 0	664 10	3·3	1,337 14 5	111 9 0	.....	1,754 34	767 11 11	879 4 11
		1912-13	8,194 0	2,666 20	8,191 0	3·07	2,017 5 5	1,166 9 6	.....	2,009 34	879 4 11	2,045 14 5
23	Harwada	1913-14	4,426 20	895 20	3,617 0	4·95	829 13 7	391 12 6	15 12 0	1,016 11	440 3 11	847 12 5
		1912-13	5,172 20	1,455 0	4,062 30	3·6	1,029 7 11	636 9 0	0 12 0	1,313 30	574 12 3	1,212 1 3
24	Koni	1913-14	2,863 5	694 20	2,281 35	3·19	647 14 6	299 7 6	1 12 0	729 11	319 0 11	620 4 5
		1912-13	4,693 25	1,258 0	3,816 3	3·7	613 2 9	550 6 0	.....	868 36	380 2 4	930 8 4
25	Gangawalli	1913-14	3,614 0	710 20	2,656 20	5·16	1,144 10 11	310 13 6	9 2 0	1,559 8	682 2 5	1,002 1 11
		1912-13	7,583 0	1,565 20	5,738 20	4·8	1,910 0 10	684 14 6	30 8 0	2,376 28	9.6 0 11	1,711 7 5
26	Tadri	1913-14	4,318 20	824 0	3,546 30	5·24	377 8 5	360 8 0	4 8 0	195 11	85 6 11	450 6 11
		1912-13	5,649 0	1,018 0	4,667 35	5·5	559 8 9	415 6 0	26 1 3	172 18	75 7 2	546 14 5
27	Kumta	1913-14	8,747 0	1,459 0	7,295 0	5·99	1,194 8 1	638 5 0	15 12 0	651 32	285 2 7	939 3 7
		1912-13	7,298 0	1,216 0	6,079 20	6·	1,336 13 0	532 0 0	9 10 0	1,515 9½	662 14 8	1,204 8 8
28	Maliukurwa (Kasarkode).	1913-14	8,185 20	1,399 20	6,774 20	5·85	2,797 6 7	612 4 6	8 0 0	4,149 18	1,815 6 2	2,435 10 8
		1912-13	12,339 34	2,475 20	9,864 10	4·9	3,130 9 10	1,083 0 6	44 8 0	5,059 17	2,213 8 0	3,341 0 6
29	Manki	1913-14	5,437 30	913 0	4,577 5	6·01	882 15 19	399 7 0	.....	1,810 32	792 3 7	1,191 10 7
		1912-13	7,223 0	1,427 20	5,775 0	5·06	1,152 8 4	624 8 6	.....	1,719 1	752 1 2	1,376 9 8
30	Murdeshwar	1913-14	2,289 30	602 20	1,717 10	3·80	643 3 0	263 9 6	.....	481 8½	210 8 6	474 2 0
		1912-13	917 0	256 0	687 30	3·6	342 4 1	112 0 0	.....	589 38½	258 1 9	370 1 9
31	Bhatkal	1913-14	4,849 20	1,042 0	3,799 0	4·65	1,109 6 11	455 14 0	.....	947 34	414 10 11	870 8 11
		1912-13	6,782 20	1,272 20	5,103 0	4·	1,053 12 5	556 11 6	13 2 0	1,745 37	763 13 6	1,333 11 9
	Total of the Kánara Range.	1913-14	60,934 3	12,749 20	48,719 26	4·78	14,668 9 4	5,577 14 6	81 7 0	18,180 ¼	7,953 12 0	13,613 1 6
		1912-13	85,021 11	20,163 0	69,511 15	4·2	17,577 11 11	8,821 5 0	137 5 3	22,415 16	9,806 11 10	18,765 6 1
	Grand Total	1913-14	2,17,558 3	63,327 0	1,65,709 21	3·9	48,642 3 5	27,793 1 0	99 10 3	51,680 32½	18,972 12 0	46,865 7 3
		1912-13	2,17,668 6	62,824 0	1,69,087 6	3·5	48,263 4 10	27,518 5 0	230 15 4	53,406 13¾	19,556 13 7	47,306 1 11

	Rs. a. p.
Expenditure ...	48,642 3 5
Receipts ...	46,865 7 3
Loss ...	1,776 12 2

J. CRERAR,
Acting Collector of Salt Revenue.

APPENDIX K.

Statement showing Details of Cases of Salt and Opium smuggling disposed of by the Salt Department during the year 1913-1914.

SALT.

Divisions.	Nature of Offence.												Mode of Smuggling.							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	...	...	1	0 22 20	4	0 19 45	...	...	4	2 8 52½	9	3 10 37½	4	0 19 45	...	...	...	...	4	1 5 72½
Daman Frontier ...	...	...	...	.....	...	...	...	...	...	.....	...	.....	...	...	...	...	...	...	...	...
Total, N. D. and Daman ...	...	...	1	0 22 20	4	0 19 45	...	...	4	2 8 52½	9	3 10 37½	4	0 19 45	...	...	...	...	4	1 5 72½
Southern Division.	10	23 32 77	1	0 23 0	16	7 9 29⅜	...	...	74	4,763 37 25	101	4,795 22 51⅜	12	23 30 57	...	...	...	...	1	1 0 0
Goa Territory ...	...	...	32	23 35 65	...	...	...	...	1	0 1 26	33	23 37 11	28	23 13 20	...	...	...	...	...	...
Total, S. D., and Goa ...	10	23 32 77	33	24 18 65	16	7 9 29⅜	...	...	75	4,763 38 51	134	4,819 19 62⅜	40	47 3 77	...	...	...	...	1	1 0 0
Total ...	10	23 32 77	34	25 1 5	20	7 28 74⅜	...	...	79	4,766 7 23½	143	4,822 30 19⅞	44	47 23 42	...	...	...	...	5	2 5 72½

SALT—*contd.*

Divisions.	Mode of Smuggling—*contd.*				How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.
	Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted	Percentage of convictions on number prosecuted.							
	No.	Quantity.	No.	Quantity.													
		Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	1	1 2 5	9	3 10 37½	13	...	13	13	...	100·00	7,949 3 4	4 0 0	2 0 0	6 0 0	133 0 0	7,949 3 2	22 0 0
Daman Frontier ..	...	.....	...	.....	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....
Total, N. D., and Daman ...	1	1 2 5	9	3 10 37½	13	...	13	13	...	100·00	7,949 3 4	4 0 0	2 0 0	6 0 0	133 0 0	7,949 3 2	22 0 0
Southern Division.	88	4,770 31 74⅛	101	4,795 22 51⅜	116	31	82	80	2	97·56	173 0 6	73 8 0	8 2 0	81 10 0	179 12 0	716 11 6	200 6 0
Goa Territory ...	5	0 23 71	33	23 37 11	37	13	24	21	3	87·5	34 6 10	.....	29 0 10	29 0 10	99 0 0	33 14 10	53 8 0
Total, S. D., and Goa ...	93	4,771 15 65⅛	134	4,819 19 62⅜	153	44	106	101	5	95·28	207 7 4	73 8 0	37 2 10	110 10 10	278 12 0	750 10 4	253 14 0
Total ...	94	4,773 0 65⅛	143	4,822 30 19⅞	166	44	119	114	5	95·80	8,156 10 8	77 8 0	39 2 10	116 10 10	411 12 0	8,699 13 6	275 14 0

J. CHERAR,
Acting Collector of Salt Revenue.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

COMMISSIONER'S REVIEW.

S. A. R. No. 1 of 1914.

Bombay, 15th August 1914.

Submitted to Government in the Revenue Department.

2. The financial results of the year under report and the two previous years are as follows :— Financial Results.

	1913-14.	1912-13.	1911-12.	Annual average. 1906—1911.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	127·5 lákhs.	124 lákhs.	133 lákhs.	130 lákhs.
Net receipts	106·5 „	102 „	111·4 „	111 „
Expenditure exclusive of refunds...	20·5 „	21·5 „	21·25 „	18·5 „
Percentage of charges to net receipts	19	21	19	17

3. The quantities of salt removed from the works in each of the last two years were as shown below :— Removals.

	Full duty.	Nominal duty.	Free of duty.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.
1912-13 ...	1,13,01,488 10	8,54,852 0	78,892 5	1,22,35,232 15
1913-14 ...	1,15,32,420 10	5,97,136 0	79,445 3	1,22,09,001 13

From these figures it will be seen that there was an increase of about 2¼ lákhs maunds or 2 per cent. in the removals of salt at full duty. The increase occurred in respect of Barágra salt but is counterbalanced by a falling off of about the same amount in the total removals of sea salt. The rise in the export of Barágra salt is attributed mainly to abnormally large quantities of that salt having been removed during the year 1913-14 owing to the contemplated raising of the issue price by three pies per maund from 1st April 1914.

4. The total quantity of salt manufactured fell from 1,37,43,925 maunds to 1,26,85,153 maunds or by 7 per cent. and this large decrease in production, the explanation of which is given in paragraph 17 of the Collector's report, reduced the stocks in hand from 33 lákhs maunds at the beginning to 31¼ lákhs at the close of the year. This stock added to the balance of about 65¾ lákhs on the 30th June 1914 (against 63¾ lákhs on the same date in the previous year) is amply sufficient to meet all ordinary demands up to the next manufacturing season. To provide for any unforeseen increase in the demand for Barágra salt, the Collector proposes to open during the next manufacturing season 50 pans on the new site approved by Government. The difficulty of obtaining labour at the Pritchard Salt Works is a matter of great importance which is receiving the careful attention of the Collector. The extension of several of the existing sea salt-works has been sanctioned with a view to increase the area available for the production of salt in the neighbourhood of Bombay. Manufacture.

5. The increase in the removals of fully dutiable salt is accompanied by more than the corresponding rise in the excise duty receipts, a fact which is due to the payment in the year under report of duty on salt issued on credit bonds in the previous year. Contrary to the experience of 1912-13 there was in the year under report a rise in the quantity of salt exported to the Central Provinces, United Provinces, Central India and His Highness the Nizám's territory. Exports of sea salt to the Madras Presidency show a diminution of Receipts.

about 58,000 maunds and those to Calcutta and Foreign Malabár of about 89,000 and 2½ lákhs maunds, respectively. The falling off in the removals to Foreign Malabár is attributed to the efforts of the Madras Government to introduce locally manufactured salt in the States of Travancore and Cochin, and that in the removals to Calcutta was due to losses sustained by some of the merchants in the recent financial crisis. During the year under report 72·5 per cent. of the salt produced in the salt-works near Bombay was exported outside the Presidency, the percentage in the previous year having been 68·3 per cent.

Expenditure.

6. The total expenditure of the Department, for the reasons stated in paragraph 28 of the report, has decreased by about one lákh.

Offences.

7. The number of detected offences against the Salt Act fell from 159 to 143. Most of the cases were trivial ones of illicit removal of salt earth in the Ratnágiri District.

Fish-curing Yards.

8. The working of the fish-curing yards shows a net loss of Rs. 1,776 against Rs. 957 in the previous year. The loss is reported to be due not solely to the reduction of the cost price of salt but also to the increased expenditure under "Petty Construction," owing to improvements having been effected in the structures connected with the fish-curing yards and to a rise in the rate at which salt is supplied to the yards by the supplying contractor. The question of creating a Local Fund in respect of the fish-curing yards is under the consideration of Government.

Consumption and Prices.

9. The average rate of consumption of salt per head throughout the Presidency rose from 12·7 lbs. to 13·3 lbs., while the average selling price in most of the districts of the Presidency was either lower than that of the previous year or stationary. The rise in prices in the districts of Thána, Sholápur, Poona, Sátára and Belgaum, was due to the circumstances explained in paragraph 24 of the report. The difference in the prices in the Ratnágiri and Ahmednagar was due to trade fluctuations.

Concluding Remarks.

10. As reported last year a malarial survey was undertaken in the village of Khárághoda. Dr. Mhasker, who conducted the investigations, and the Sanitary Commissioner to Government suggested certain measures for the prevention of malaria. Such of the minor measures as can be carried out departmentally, including the formation of a mosquito brigade, have been approved by the Commissioner and are being taken in hand. Other important measures are under consideration. It is much to be regretted that the costly boring operations undertaken at Khárághoda have not yet been successful in providing a supply of good drinking water. It is hoped that, if they are continued to a greater depth, the result will be what is desired.

11. Mr. Shepherd, who was Collecter of Salt Revenue throughout the year, made an exhaustive tour visiting almost every portion of his charge. His administration of the Department has been marked by special attention to details of importance and has been in every respect most satisfactory.

H. O. QUIN,
Commissioner of Customs,
Salt, Opium and Abkári.

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BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS

Government of Maharashtra

on 01 February, 2020

Report on the administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the official year 1913-14.

No. 9664.

REVENUE DEPARTMENT.

Bombay Castle, 9th October 1914.

Memorandum from the Commissioner of Customs, Salt, Opium and A'bkári, S.A.R. No. 1, dated 15th August 1914—Submitting, with his review, a letter No. C.R.—1390, dated 24th July 1914, from the Collector of Salt Revenue, Bombay, who forwards the report on the administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the official year 1913-14.

Government memorandum * No. 8563, dated 10th September 1914, to the Commissioner of Customs, Salt, Opium and A'bkári.

Government endorsement * No. 8564, dated 10th September 1914, to the Deputy Superintendent in charge Government Central Press.

RESOLUTION.—While there was a continued rise in the production of Barágra salt, the falling off in the production of sea salt during the year under report is disappointing, especially in view of the possible shortage of imported salt owing to the outbreak of the war. Government hope that the *shilotries* will be able to meet the increased demand which may possibly arise.

2. The decrease in expenditure appears to some extent to be due to difficulties in recruiting for the clerical and menial branches of the establishment. Mr. Shepherd's proposals for the revision of pay of officers and clerks are under the consideration of the Governor in Council, who will await his proposals regarding the revision of the pay of menials.

3. Government note with pleasure the further steps taken by Mr. Shepherd to improve the details of the administration of the department which are mentioned in paragraph 37 of the report.

4. The Governor in Council is pleased to commend the officers and staff of the department for their efficient administration during the year.

C. W. A. TURNER,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Commissioner in Sind,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Collector of Salt Revenue, Bombay,
The Collector of Customs, Bombay,
The Collector of Bombay,
All Collectors in the Presidency proper,
The Assistant Commissioner of Salt, Excise and Opium in Sind,
The Director of Agriculture,
The Private Secretary to His Excellency the Governor,
The Accountant General,
The Oriental Translator to Government,
The Political Department of the Secretariat,
The Non-official Members of the Legislative Council,
The Editors' Tables and Editors of Newspapers,
} With copies of the report.
The Government of India,
The Under Secretary of State for India.
} By letter.

* Not printed.

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No. of 1914.

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